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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and
KAREN STERLING, Revenue Officer,

Petitioners,

v.

ANNALISA J. SILVA and
DANIEL A. SILVA,

Respondents.

NO.

VERIFIED PETITION TO
ENFORCE INTERNAL
REVENUE SERVICE SUMMONSES

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, KAREN STERLING, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner KAREN STERLING is and at all times mentioned herein was an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

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NORTHERN DISTRICT OF CALIFORNIA

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1 3. Petitioner **KAREN STERLING** is and at all times mentioned herein was
2 attempting in the course of authorized duties to ascertain the assets and liabilities of **ANNALISA**
3 **J. SILVA** and **DANIEL A. SILVA** in order to prepare a Collection Information Statement
4 relative to the collection of certain unpaid tax liabilities of **ANNALISA J. SILVA** and **DANIEL**
5 **A. SILVA**.

6 4. Petitioner **KAREN STERLING** is and at all times herein was attempting in the
7 course of authorized duties to have respondents produce for inspection, examination and copying
8 by petitioner certain records possessed by respondents which are relevant and material to her
9 attempt to ascertain the assets and liabilities of **ANNALISA J. SILVA** and **DANIEL A.**
10 **SILVA**, for purposes of preparing a Collection Information Statement.

11 5. Respondents **ANNALISA J. SILVA** and **DANIEL A. SILVA**'s last known
12 address is 6480 Ione Way, Dublin CA 94568, which is within the venue of this Court.

13 6. Petitioner **KAREN STERLING** is informed and believes that said respondents
14 are in possession and control of records, paper and other data regarding income, assets and
15 liabilities, and other matters covered by said petitioner's inquiry and to which petitioners do not
16 otherwise have access, possession, or control.

17 7. On October 2, 2007, in accordance with law, petitioner **KAREN STERLING**
18 served the summonses on respondents **ANNALISA J. SILVA** and **DANIEL A. SILVA** in
19 respect to the subject matter described in paragraphs 3, 4, and 6 above, by leaving an attested
20 copy of the summonses at the last and usual place of abode of the respondents **ANNALISA J.**
21 **SILVA** and **DANIEL A. SILVA**. The requirements of said summonses are self-explanatory,
22 and a true copy thereof are attached hereto as Exhibits A and B and are hereby incorporated by
23 reference as a part of this petition.

24 8. The items sought by the summonses described in paragraph 7 above are relevant
25 to and can reasonably be expected to assist in the preparation of the Collection Information
26 Statement for **ANNALISA J. SILVA** and **DANIEL A. SILVA**. It was and now is essential to
27 completion of petitioner's inquiry regarding the preparation of the Collection Information
28 Statement for **ANNALISA J. SILVA** and **DANIEL A. SILVA** that respondents produce the

1 items demanded by said summonses.

2 9. The respondents did not appear on October 29, 2007, as requested in the
3 summonses.

4 10. By letter dated November 27, 2007, respondents **ANNALISA J. SILVA** and
5 **DANIEL A. SILVA** were provided with another opportunity to comply by appearing for an
6 appointment with petitioner **KAREN STERLING** on December 6, 2007. See Exhibits C and D.

7 11. As of the date of this petition, the respondents have failed to comply with the
8 summonses.

9 12. All administrative steps required by the Internal Revenue Code for issuance of the
10 summonses have been taken.

11 13. There has been no referral to the Department of Justice for criminal prosecution
12 of the matters described in the summonses.

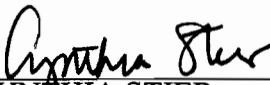
13 **WHEREFORE**, having stated in full their petition against the respondents, petitioners
14 pray for enforcement of the subject summonses as alleged and set forth above, as follows:

15 A. That the named respondents herein be ordered to appear and show cause before
16 this Court, if any, why respondents should not be compelled by this Court under 26 U.S.C. §
17 7604(a) to give such testimony and to produce such items as are required in the herein above-
18 described summonses;

19 B. That respondents be ordered by the Court to appear before the petitioner **KAREN**
20 **STERLING** or any other designated agent, at a time and place directed by the Court and then
21 and there give such testimony and produce such items as is required by the summonses; and

22 C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs
23 in this proceeding and such other and further relief as may be necessary and proper.

24 JOSEPH P. RUSSONIELLO
25 United States Attorney

26 
27 CYNTHIA STIER
28 Assistant United States Attorney
Tax Division



Summons

Collection Information Statement

In the matter of DANIEL A & ANNALISA J SILVA, 7000 VILLAGE PKWY STE D D, DUBLIN, CA 94568-2454

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 2003, December 31, 2004 and December 31, 2005

The Commissioner of Internal Revenue

To: ANNALISA J SILVA

At: 6480 IONE WAY, DUBLIN, CA 94568

You are hereby summoned and required to appear before KAREN STERLING, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 06/01/2007 To 09/30/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY STREET 10TH FLR, 1040S, OAKLAND, CA 94612 (510) 637-3120

Place and time for appearance: At 1301 CLAY STREET 10TH FLOOR, 1040S, OAKLAND, CA 94612



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)
Catalog Number 25000Q

on the 29th day of October, 2007 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 1st day of October, 2007

LINDA THIGPEN

Signature of Issuing officer

ACTING MANAGER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT

A

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

10-02-2007

Time

11:40 AM

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Left by front door - slid under door with address printed on it
to the left of front door -

Signature

Loren M. Seeling

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Title



Summons

Collection Information Statement

In the matter of DANIEL A & ANNALISA J SILVA, 6480 IONE WAY, DUBLIN, CA 94568

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 2003, December 31, 2004 and December 31, 2005

The Commissioner of Internal Revenue

To: DANIEL A SILVA

At: 6480 IONE WAY, DUBLIN, CA 94568

You are hereby summoned and required to appear before KAREN STERLING, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 06/01/2007 To 09/30/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

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on the 29th day of October, 2007 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 1st day of October, 2007

LINDA THIGPEN

Signature of issuing officer

ACTING MANAGER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT B

Original -- to be kept by IRS



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11:40 AM

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Summons

Was

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I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Left by front door - slid under board to the left
with address printed on it
of the front door

Signature

Laven M. Sterling

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Title



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-5132
FAX (415) 227-5159

NOV 27 2007

CC:SB:7:SF:1:GL-151567-07
JMSatterfield

Annalisa J. Silva
6480 Ione Way
Dublin, CA 94568

Dear Ms. Silva:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on October 2, 2007 (copy enclosed). Under the terms of the summons, you were required to appear before Revenue Officer Karen Sterling on October 29, 2007.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Karen Sterling
Date: December 6, 2007
Time: 10:00 A.M.
Address: 1301 Clay Street
10th Floor, 1040S
Oakland, CA 94612

EXHIBIT C

CC:SB:7:SF:1:GL-151567-07 - 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Karen Sterling at (510) 637-2640.

Sincerely,

THOMAS R. MACKINSON
Associate Area Counsel (San
Francisco, Group 1)
(Small Business/Self-Employed)

By: 

JASON M. SATTERFIELD
Attorney (San Francisco, Group 1)
(Small Business/Self-Employed)

Enclosures:

Summons originally served on October 2, 2007

CC: Revenue Officer Karen Sterling



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-5132
FAX (415) 227-5159

NOV 27 2007

CC:SB:7:SF:1:GL-151567-07
JMSatterfield

Daniel A. Silva
6480 Ione Way
Dublin, CA 94568

Dear Mr. Silva:

The Small Business/Self-Employed Area: Area Collection office of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on October 2, 2007 (copy enclosed). Under the terms of the summons, you were required to appear before Revenue Officer Karen Sterling on October 29, 2007.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Karen Sterling
Date: December 6, 2007
Time: 10:00 A.M.
Address: 1301 Clay Street
10th Floor, 1040S
Oakland, CA 94612

EXHIBIT D

CC:SB:7:SF:1:GL-151567-07 - 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Karen Sterling at (510) 637-2640.

Sincerely,

THOMAS R. MACKINSON
Associate Area Counsel (San
Francisco, Group 1)
(Small Business/Self-Employed)

By: 

JASON M. SATTERFIELD
Attorney (San Francisco, Group 1)
(Small Business/Self-Employed)

VERIFICATION

I, **KAREN STERLING**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the Oakland, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 01-24-2008 at Oakland, California.


KAREN STERLING